

APPENDICES

FY 2003 Budget Adoption Resolution

FY 2003 Salary Ranges

Glossary



ADOPTED FY 2003 BUDGET RESOLUTION

A RESOLUTION TO ADOPT THE FISCAL YEAR (FY) 2003 BUDGET AND THE TAX RATES FOR CALENDAR YEAR 2002

WHEREAS, it is the responsibility of the Fauquier County Board of Supervisors to approve and control the County's fiscal plan for FY 2003; and

WHEREAS, the Board of Supervisors has received and reviewed the County Administrator's Proposed Budget for FY 2003; and

WHEREAS, it is the responsibility of the Fauquier County Board of Supervisors to set the tax rates for Calendar Year 2002; and

WHEREAS, the Board of Supervisors has received comments on the proposed tax rates from citizens of Fauquier County at a duly advertised public hearing; and

WHEREAS, it is the intent of the Board of Supervisors that departments and agencies shall adhere to the budgeted funds in accordance with departmental budgets presented by the County Administrator and adjusted by the Board of Supervisors; and

WHEREAS, there are funds in the Capital Fund which will be unexpended at the end of FY 2002; now, therefore, be it

RESOLVED by the Fauquier County Board of Supervisors this 25th day of March 2002, That the following tax rates for Calendar Year 2002 be, and are hereby, approved, as set forth below; and, be it

RESOLVED FURTHER, That local tax supported expenditures of the School Division's overall budget of \$86,863,374 shall not exceed \$58,996,292 of which \$6,181,496 is for Debt Service and, be it

RESOLVED FURTHER, That the following budgets be, and are hereby, approved effective July 1, 2002, as set forth below; and, be it

RESOLVED FURTHER, That the unexpended funds in the Capital Fund shall be appropriated in FY 2003 to be used for specifically approved projects; and, be it

RESOLVED FINALLY, That all financial activities, purchases, travel, personnel actions, etc., shall be in accordance with the policies and procedures established by the Board of Supervisors and administered by the County Administrator.

CALENDAR YEAR 2002 COUNTY TAX RATES

Real Estate.....	\$0.92 per \$100 of assessed valuation
Real Estate – Fire and Rescue Levy.....	\$0.07 per \$100 of assessed valuation
Personal Property.....	\$4.65 per \$100 of assessed valuation
Personal Property – Fire and Rescue.....	\$0.25 per \$100 of assessed valuation
Motor Homes, Camper Trailers, Boats....	\$1.50 per \$100 of assessed valuation
Mobile Homes.....	\$0.99 per \$100 of assessed valuation
Machinery and Tools.....	\$4.65 per \$100 of assessed valuation
Aircraft.....	\$0.60 per \$100 of assessed valuation
Specially Equipped Handicap Vehicles....	\$0.05 per \$100 of assessed valuation

ADOPTED FY 2003 BUDGET RESOLUTION

FY 2003 ADOPTED BUDGET

GENERAL FUND

General Government

Board of Supervisors	\$368,350
Commissioner of the Revenue	\$1,016,603
County Administration	\$460,364
County Attorney	\$473,483
Finance	\$1,386,448
Independent Auditor	\$63,462
Information Resources	\$1,011,909
Budget Office	\$233,188
Human Resource Management	\$553,869
Geographic Information System	\$168,756
Registrar	\$255,730
Treasurer	<u>\$859,298</u>
Subtotal	\$6,851,460

Judicial Administration

Adult Court Services	\$466,107
Circuit Court	\$115,823
Clerk of the Circuit Court	\$782,433
Commissioner of Accounts	\$2,400
Commonwealth's Attorney	\$661,379
General District Court	\$12,220
Juvenile & Domestic Relations Court	\$47,211
Law Library	\$19,000
Magistrates	<u>\$56,402</u>
Subtotal	\$2,162,975

Public Safety

Detention Center	\$492,000
Detention Center-Regional Facility	\$539,200
Joint Dispatch - Administration	\$56,174
Juvenile Detention	\$225,041
Juvenile Probation	\$42,000
Sheriff	<u>\$6,892,580</u>
Subtotal	\$8,246,995

Public Works

Environmental Services - Convenience Sites	\$1,446,853
General Services	<u>\$2,773,692</u>
Subtotal	\$4,220,545

ADOPTED FY 2003 BUDGET RESOLUTION

Health and Welfare

Community Services Board	\$192,987
Comprehensive Services Act	\$2,308,505
Institutional Care	\$99,857
Public Health	\$446,599
Social Services	<u>\$3,280,766</u>
Subtotal	\$6,328,714

Culture and Education

Lord Fairfax Community College	\$44,366
Library	<u>\$1,450,594</u>
Subtotal	\$1,494,960

Community Development

Agriculture Development	\$105,285
Community Development	\$1,713,844
Contributions	\$450,659
Economic Development	\$307,632
Extension Office	\$146,659
John Marshall SWCD	\$252,904
Planning Commission/BZA	<u>\$114,514</u>
Subtotal	\$3,091,497

Non-Departmental

Debt Service	\$646,345
Hospital Hill Property	\$119,994
Non-Departmental	<u>\$1,599,233</u>
Subtotal	\$2,365,572

Transfers

Capital Improvements Fund	\$966,222
W-F Joint Communications Center	\$173,440
Airport Enterprise Fund	\$35,308
School Division Operating	\$50,277,116
School Debt Services & Transfers	\$8,719,176
Parks & Recreation	<u>\$1,362,764</u>
Subtotal	\$61,534,026

Total General Fund

\$96,296,744

ADOPTED FY 2003 BUDGET RESOLUTION

OTHER FUNDS

Airport Enterprise Fund

Airport	\$4,017,708
Subtotal	\$4,017,708

Environmental Services

Environmental Services	\$5,087,760
Subtotal	\$5,087,760

Internal Services Fund

Fleet Maintenance	\$1,743,900
Subtotal	\$1,743,900

Parks and Recreation Fund

Parks and Recreation	\$1,642,687
Subtotal	\$1,642,687

School Division Fund

School Operating	\$77,035,558
School Debt Services & Transfers	\$9,800,816
Subtotal	\$86,836,374

School Food Service Fund

School Food Service	\$2,910,456
Subtotal	\$2,910,456

Volunteer Fire and Rescue Fund

Volunteers	\$2,504,088
Emergency Operations Service	\$1,349,765
Subtotal	\$3,853,853

Warrenton-Fauquier JCC Fund

Joint Communications Center	\$1,120,656
Subtotal	\$1,120,656

ADOPTED FY 2003 BUDGET RESOLUTION

Capital Fund

New Middle School	\$6,597,000
Public Safety Radio System	\$6,900,000
HVAC - Schools	\$900,000
Roofs - Schools	\$387,000
Technology - Schools	\$1,396,360
Technology - County	\$281,750
Comprehensive Maintenance - Schools	\$483,160
Comprehensive Maintenance - County	\$267,280
Comprehensive Maintenance - P&R	\$117,192
School Buses	\$350,000
Sheriff's Vehicles	\$200,000
Minor System Replacements - Schools	\$51,400
Food Service Equipment Replacement - Schools	\$51,400
Purchase of Land Development Rights	\$100,000
Subtotal	\$18,082,542

TOTAL ALL FUNDS	\$221,592,680
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<i>Less County Transfer</i>	<i>(\$61,534,026)</i>
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<i>Less Other Funds Internal Transfers*</i>	<i>(\$3,619,330)</i>
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TOTAL COUNTY EXPENDITURES	\$156,439,324
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*School Division Transfer to the Capital Fund

ADOPTED FY 2003 BUDGET RESOLUTION

FY 2003 Revenues

LOCAL REVENUE

General Property Taxes

Real Estate Tax	\$45,080,000
Public Service	\$3,691,200
Land Use Roll Back	\$100,000
Personal Property Tax	\$22,570,000
Delinquent Real Estate Tax	\$750,000
Delinquent Personal Property Tax	\$620,000
Penalties - Real Property - All	\$600,000
Interest - All	<u>\$550,000</u>
Subtotal	\$73,961,200

Other Local Taxes

Sales Tax (Local)	\$4,900,000
Utility Tax	\$1,900,000
Utility Tax - Cellular Phone	\$301,700
BPOL Tax	\$806,000
Utility Consumption Tax	\$150,000
Cable TV Tax	\$130,000
Auto Decals	\$1,365,000
Bank Stock Tax	\$83,000
Recording Tax & Fees (Deeds)	\$650,000
Recording Tax & Fees (Wills)	<u>\$20,000</u>
Subtotal	\$10,305,700

Permits, Fees, and Licenses

Dog Tags	\$5,000
Land Use Fees	\$17,000
Transfer Fees	\$2,400
Concealed Weapon Permits	\$750
Community Development Fees	<u>\$889,313</u>
Subtotal	\$914,463

Fines and Forfeitures

Local Fines	\$300,000
Court Judgement Proceeds	\$3,000
Interest On Local Fines	<u>\$3,000</u>
Subtotal	\$306,000

ADOPTED FY 2003 BUDGET RESOLUTION

Use of Money and Property

Interest Income General Fund	\$870,000
Interest Income Bonds	\$174,000
Sale of Equipment/Vehicles	\$21,000
Rental Of County Property	\$10,500
Rental Health Department	\$32,744
Rental Hospital Hill Property	<u>\$302,045</u>
Subtotal	\$1,410,289

Charges for Services

Excess Fees	\$120,000
Sheriff Fees	\$3,742
Police Reports	\$50
Confiscated Vehicle Storage Fees	\$50
Welfare and Social Services Fees	\$2,000
Law Library Fees	\$15,000
Local Cost	\$400
Commonwealth's Attorney Fees	\$1,400
Library Fees	\$46,000
Sale of Maps, Plats, etc.	\$100
Sale of Commissioner of the Revenue GIS Maps	\$1,000
Sales of Tax Maps	\$3,000
Sales of GIS Maps	\$16,500
Sales of Computer Lists and Files	<u>\$850</u>
Subtotal	\$210,092

Miscellaneous	\$24,400
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Recovered Costs

Other Government Charges	\$10,500
Jail Boarding - Other Governments	\$2,500
Work Release	\$60,000
Canteen Medical Reimbursement	\$2,500
Other Costs	\$3,004
Home Incarceration Fees	\$35,000
Warrenton E911 Reimbursement	\$10,910
Miscellaneous	<u>\$500</u>
Subtotal	\$124,914

Total Local Revenue	\$87,257,058
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ADOPTED FY 2003 BUDGET RESOLUTION

STATE REVENUE

Non-Categorical Aid

ABC Profits	\$53,157
Wine & Spirits Tax	\$54,911
Rolling Stock Tax	\$78,745
Mobile Home Titling Tax	\$31,117
Rental Car Tax	<u>\$24,177</u>
Subtotal	\$242,107

Categorical Aid

Shared Expenses

Commonwealth's Attorney	\$323,181
Sheriff	\$2,776,936
Commissioner of the Revenue	\$180,234
Treasurer	\$162,750
Medical Examiner	\$500
Registrar	\$67,255
Clerk of the Court	\$382,530
Adult Confinement - Detention	<u>\$260,000</u>
Subtotal	\$4,153,386

Welfare

Social Services	\$685,164
Comprehensive Services Act	<u>\$972,631</u>
Subtotal	\$1,657,795

Other Categorical Aid

Recordation Tax	\$439,338
Library Aid	\$233,700
Commissioner of the Arts	\$5,000
Jury Duty Reimbursement	\$25,000
Adult Court Services - Pretrial	\$169,729
Comprehensive Community Corrections	\$183,839
VA Juvenile Community Crime Control	\$52,355
Miscellaneous	<u>\$29,735</u>
Subtotal	\$1,138,696

Total State Revenue	\$7,191,984
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ADOPTED FY 2003 BUDGET RESOLUTION

FEDERAL REVENUE

Categorical Aid

Welfare Administration	\$1,749,158
Public Safety	<u>\$98,544</u>
Subtotal	\$1,847,702

Total Federal Revenue	\$1,847,702
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Total General Fund	\$96,296,744
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Other Funds

Fire and Rescue Fund	\$3,853,853
Parks & Recreation	\$1,642,687
Warrenton-Fauquier Joint Comm. Fund	\$1,120,656
Environmental Services	\$5,087,760
School Operating Fund	\$86,836,374
School Cafeteria Fund	\$2,910,456
Airport Enterprise Fund	\$4,017,708
Capital Improvements Fund	\$18,082,542
Internal Services - Fleet Maintenance	<u>\$1,743,900</u>
Total Other Funds	\$125,295,936

TOTAL ALL FUNDS	\$221,592,680
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<i>Less Local Support</i>	<i>\$61,534,026</i>
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<i>Less Other Funds Internal Transfers*</i>	<i>\$3,619,330</i>
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TOTAL COUNTY REVENUES	\$156,439,324
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*School Division Transfer to the Capital Fund

SALARY RANGES FOR 37.5 HOUR WORK WEEK

<u>Grade</u>	<u>Annual Salary Range</u>		
	<u>Minimum</u>	<u>Mid-Point</u>	<u>Maximum</u>
15	\$15,137	\$18,164	\$22,705
16	\$16,286	\$19,543	\$24,430
17	\$17,436	\$20,923	\$26,155
18	\$18,585	\$22,303	\$27,879
19	\$19,735	\$23,681	\$29,602
20	\$20,884	\$25,061	\$31,326
21	\$22,034	\$26,440	\$33,051
22	\$23,183	\$27,818	\$34,774
23	\$24,332	\$29,198	\$36,498
24	\$25,481	\$30,578	\$38,221
25	\$26,630	\$31,957	\$39,945
26	\$27,780	\$33,336	\$41,671
27	\$28,930	\$34,715	\$43,394
28	\$30,078	\$36,094	\$45,118
29	\$31,229	\$37,474	\$46,842
30	\$32,377	\$38,853	\$48,567
31	\$33,527	\$40,232	\$50,290
32	\$34,677	\$41,612	\$52,015
33	\$35,825	\$42,990	\$53,739
34	\$36,976	\$44,370	\$55,463
35	\$38,124	\$45,750	\$57,188

<u>Grade</u>	<u>Annual Salary Range</u>		
	<u>Minimum</u>	<u>Mid-Point</u>	<u>Maximum</u>
36	\$39,274	\$47,129	\$58,911
37	\$40,424	\$48,508	\$60,636
38	\$41,573	\$49,887	\$62,360
39	\$42,722	\$51,266	\$64,084
40	\$43,871	\$52,646	\$65,808
41	\$45,020	\$54,025	\$67,531
42	\$46,170	\$55,404	\$69,255
43	\$47,319	\$56,784	\$70,979
44	\$48,469	\$58,162	\$72,703
45	\$49,618	\$59,541	\$74,427
46	\$50,768	\$60,921	\$76,152
47	\$51,917	\$62,301	\$77,876
48	\$53,067	\$63,680	\$79,600
49	\$54,216	\$65,059	\$81,324
50	\$55,366	\$66,438	\$83,048
51	\$56,515	\$67,818	\$84,773
52	\$57,665	\$69,196	\$86,497
53	\$58,813	\$70,579	\$88,221
54	\$59,964	\$71,956	\$89,945
55	\$61,113	\$73,334	\$91,669
56	\$62,261	\$74,713	\$93,392

SALARY RANGES FOR 40 HOUR WORK WEEK

<u>Grade</u>	<u>Annual Salary Range</u>		
	<u>Minimum</u>	<u>Mid-Point</u>	<u>Maximum</u>
15	\$16,146	\$19,375	\$24,219
16	\$17,372	\$20,846	\$26,058
17	\$18,599	\$22,318	\$27,899
18	\$19,824	\$23,789	\$29,737
19	\$21,050	\$25,260	\$31,576
20	\$22,277	\$26,732	\$33,415
21	\$23,503	\$28,202	\$35,254
22	\$24,728	\$29,673	\$37,092
23	\$25,954	\$31,145	\$38,931
24	\$27,180	\$32,616	\$40,769
25	\$28,405	\$34,087	\$42,608
26	\$29,632	\$35,559	\$44,449
27	\$30,858	\$37,030	\$46,287
28	\$32,083	\$38,500	\$48,126
29	\$33,310	\$39,972	\$49,965
30	\$34,536	\$41,443	\$51,804
31	\$35,762	\$42,914	\$53,642
32	\$36,988	\$44,386	\$55,483
33	\$38,214	\$45,857	\$57,322
34	\$39,441	\$47,329	\$59,161
35	\$40,666	\$48,799	\$61,000

<u>Grade</u>	<u>Annual Salary Range</u>		
	<u>Minimum</u>	<u>Mid-Point</u>	<u>Maximum</u>
36	\$41,892	\$50,270	\$62,838
37	\$43,119	\$51,742	\$64,679
38	\$44,345	\$53,123	\$66,517
39	\$45,570	\$54,684	\$68,356
40	\$46,796	\$56,156	\$70,195
41	\$48,022	\$57,626	\$72,033
42	\$49,247	\$59,097	\$73,872
43	\$50,474	\$60,569	\$75,711
44	\$51,700	\$62,040	\$77,550
45	\$52,926	\$63,511	\$79,388
46	\$54,152	\$64,983	\$81,229
47	\$55,378	\$66,454	\$83,067
48	\$56,605	\$67,925	\$84,907
49	\$57,830	\$69,396	\$86,746
50	\$59,056	\$70,867	\$88,584
51	\$60,283	\$72,339	\$90,425
52	\$61,509	\$73,810	\$92,263
53	\$62,734	\$75,281	\$94,102
54	\$63,961	\$76,753	\$95,941
55	\$65,187	\$78,223	\$97,780
56	\$66,412	\$79,694	\$99,619

GLOSSARY OF TERMS

Adopted Budget:	The County's financial plan approved by the Board of Supervisors and administered by the County Administrator.
Appropriation:	An authorization made by the Board of Supervisors which permits the County administrative staff to incur obligations against and to make expenditures of governmental resources. Appropriations are usually made for fixed amounts and are typically granted for a one-year period.
Assessed Value:	A value that is established for real or personal property for use as a basis for levying property taxes. The value used represents fair market value.
Audit:	A comprehensive investigation of the manner in which the government's resources were actually utilized. A financial audit is a review of the accounting system and financial information to determine how government funds were spent and whether expenditures were in compliance with the legislative body's appropriations. A performance audit consists of a review of how well the government met its stated goals. An annual financial audit of each municipality by an independent certified public accountant is required by the State of Virginia.
Budget Calendar:	The schedule of key dates, which a government follows in the preparation and adoption of the budget.
Budgetary Control:	The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.
Budget Document:	The instrument used by the budget-making authority to present a comprehensive financial program to the Board of Supervisors.
Budget Message:	The opening section of the budget which provides the Board of Supervisors and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and the views and recommendations of the County Administrator.
Capital Assets:	Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.
Capital Budget:	The appropriation of bonds or operating revenue for improvements to facilities, and other infrastructure.
Capital Improvements:	Expenditures related to the acquisition, expansion or rehabilitation of an element of the government's physical plant; sometimes referred to as infrastructure.
Capital Improvements Program (CIP):	A plan for capital outlay to be incurred each year over a fixed number of years to meet capital needs arising from the government's long term needs.
Capital Outlay:	Fixed assets which have a value of \$250 or more and have a useful economic lifetime of more than one year; or, assets of any value if the nature of the item is such that it must be controlled for custody purposes as a fixed asset.

GLOSSARY OF TERMS

Capital Project:	Major construction, acquisition, or renovation activities which add value to a government's physical assets or significantly increase their useful life. Also called capital improvements.
Capital Reserve:	An account used to segregate a portion of the government's equity to be used for future capital program expenditures. The amount of capital reserve is roughly equal to the government's annual equipment depreciation and an amount identified as being needed for future capital acquisition.
Cash Basis:	A basis of accounting in which transactions are recognized only when cash is increased or decreased.
Constant or Real Dollars:	The presentation of dollar amounts adjusted for inflation to reflect the real purchasing power of money as compared to a certain point in time in the past.
Consumer Price Index (CPI):	A statistical description of price levels provided by the U.S. Department of Labor.
Contingency:	A budgetary reserve set-aside for emergencies or unforeseen expenditures not otherwise budgeted.
Contractual Services:	Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.
Cost-of-living Adjustment (COLA):	An increase in salaries to offset the adverse effect of inflation on compensation.
Debt Service:	The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.
Dedicated Tax:	A tax levied to support a specific government program or purpose.
Deficit:	Refers to the shortage of revenues as compared to expenditures.
Department:	The basic organizational unit of government that is functionally unique in its delivery of services.
Depreciation:	Expiration in the service life of capital assets attributable to wear and tear; deterioration, action of the physical elements or inadequacy.
Development-related Fees:	Those fees and charges generated by building, development and growth in a community. Included are building permits, development review fees, and zoning, platting and subdivision fees.
Disbursement:	The expenditure of moneys from an account.
Distinguished Budget Awards Program:	A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

GLOSSARY OF TERMS

Employee (or fringe) Benefits:	Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included are the government's share of costs for Social Security and the various pension, medical, and life insurance plans.
Encumbrance:	The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure.
Enterprise Funds:	A type of proprietary fund set up to account for financing of services to the general public where all or most of the operating expenses involved are recovered in the form of user charges.
Entitlements:	Payments to which local governmental units are entitled, pursuant to an allocation formula determined by the agency providing the moneys, usually the state or the federal government.
Expenditure:	The payment of cash on the transfer of property or services for the purpose of acquiring an asset, service or settling a loss.
Expense:	Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.
Fiscal Policy:	A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.
Fiscal Year:	A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization.
Fixed Assets:	Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment. Full Faith and Credit - A pledge of a government's taxing power to repay debt obligations.
Full-time Equivalent Position (FTE):	A part-time position converted to the decimal equivalent of a full-time position based on number of hours worked per week. For example, a 0.5 FTE is a position that is funded 20 hours for a 40-hour workweek.
Function:	A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible (e. g., public safety).
Fund Balance:	The excess of the assets of a fund over its liabilities, reserves, and carryover.
GAAP - Generally Accepted Accounting Principles:	Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

GLOSSARY OF TERMS

General Fund:	A type of governmental fund used to account for revenues and expenditures for regular day-to-day operations of the County, including the School Division. These primary sources of revenue of this fund are local taxes, Federal and State grants.
Goal:	A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.
Grants:	A contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending upon the grantee.
Hourly:	An employee who fills a temporary short-term position. Such employees provide contingency staffing for government operations during peak workloads, or to address temporary staffing needs. Hourly employees are paid on a per-hour basis, and receive limited benefits.
Indirect Cost:	A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service.
Infrastructure:	The physical assets of a government (e. g., streets, water, sewer, public buildings and parks).
Interfund Transfers:	The movement of moneys between funds of the same governmental entity.
Intergovernmental Revenue:	Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.
Internal Service Charges:	The charges to user departments for internal services provided by another government agency, such as data processing, or insurance funded from a central pool.
Lapsing Appropriation:	An appropriation made for a certain period of time, generally for the budget year. At the end of the specified period, any unexpected or unencumbered balance lapses or ends, unless otherwise provided by law.
Levy:	To impose taxes for the support of government activities.
Line-item Budget:	A budget prepared along departmental lines that focuses on what is to be bought.
Local Funds:	Indicates funding from local sources only and does not include funds received from Federal, State and other sources.
Long-term Debt:	Debt with a maturity of more than one year after the date of issuance.
Materials and Supplies:	Expendable materials and operating supplies necessary to conduct departmental operations.
Mission Statement:	Declaration of purpose for an entire organization on one of its programs.
Modified Accrual Basis of Accounting:	The basis of accounting under which expenditures, other than accrued interest on general long-term debt, are recorded at the time liabilities are incurred and revenues are recorded when received in cash, unless they are measurable.
Net Budget:	The legally adopted budget less all inter-fund transfers and interdepartmental charges.
Nominal Dollars:	The presentation of dollar amounts not adjusted for inflation. Adjusting for inflation would be done to reflect the real purchasing power of money today.

GLOSSARY OF TERMS

Objective:	Something to be accomplished in specific, well-defined, and measurable terms and that is achievable within a specific time frame.
Obligations:	Amounts which a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.
Operating Revenue:	Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.
Operating Expenses:	The cost for personnel, materials, and equipment required for a department to function.
Output Indicator:	A unit of work accomplished, without reference to the resources required to do the work (e. g., number of permits issued, number of refuse collections made, or number of burglary arrests made). Output indicators do not reflect the effectiveness or efficiency of the work performed.
Pay-as-you-go Basis:	A term used to describe a financial policy by which capital outlays are financed through current revenues rather than through borrowing.
Performance Budget:	A budget wherein expenditures are based primarily upon measurable performance of activities and work programs.
Performance Indicators:	Specific quantitative and qualitative measures of work performed as an objective of specific departments or programs.
Performance Measure:	Data collected to determine how effective or efficient a program is in achieving its objective.
Personal Services:	Expenditures for salaries, wages, and fringe benefits of a government's employees.
Prior-Year Encumbrances:	Obligations from previous fiscal years in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation, and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid otherwise terminated.
Program:	A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the government is responsible.
Program Budget:	A budget which allocates money to the functions or activities of a government rather than to specific items of cost or to specific departments.
Program Performance Budget:	A method of budgeting whereby the services provided to the residents is broken down in identifiable service programs or performance units. A unit can be a department, a division, or a workgroup. Each program has an identifiable service or output and objectives to effectively provide the service. Performance indicators measure the effectiveness and efficiency of providing the service by the program.

GLOSSARY OF TERMS

Program Revenue (Income):	Revenues earned by a program, including fees for services, license and permit fees, and fines.
Purpose:	A broad statement of the goals, in terms of meeting public service needs, that a department is organized to meet.
Reserve:	An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.
Resolution:	A special or temporary order of legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.
Resources:	Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.
Revenue:	Sources of income financing the operations of government.
Service Lease:	A lease under which the lesser maintains and services the asset.
Service Level:	Services or products which comprise actual or expected output of a given program. Focus is on results, not measures of workload.
Site-based Budgeting:	A decentralized budget process whereby budget preparation and development are based on individual school (and departmental) sites.
Source of Revenue:	Revenues are classified according to their source or point of origin.
Supplemental Appropriation:	An additional appropriation made by the governing body after the budget year or biennium has started.
Supplemental Requests:	Programs and services which departments would like to have added (in priority order) over their target budget, or if revenue received is greater than anticipated.
Tax Levy:	The resultant product when the tax rate per one hundred dollars is multiplied by the tax base.
Taxes:	Compulsory charges levied by a government for the purpose of financing services performed for the benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.
Transfers In/Out:	Amounts transferred from one fund to another to assist in financing the services for the recipient fund.
Unencumbered Balance:	The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.
User Charges:	The payment of a fee for direct receipt of a public service by the party who benefits from the service.
Working Cash:	Excess of readily available assets over current liabilities. Or cash on hand equivalents which may be used to satisfy cash flow needs.
Workload Indicator:	A unit of work to be done (e.g., number of permit applications received, the number of households receiving refuse collection service, or the number of burglaries to be investigated).